

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 11. Timber Yield Tax
Article 1. Valuation of Timberland and Timber

Rule 1020. TIMBER VALUE AREAS.

References: Section 38109, 38204, Revenue and Taxation Code.

The following nine designated areas contain timber having similar growing, harvesting and marketing conditions and shall be used as timber value areas in the preparation and application of immediate harvest values:

Area 1

Del Norte County
Humboldt County
Trinity County south and west of that part of the exterior boundary of the Shasta-Trinity National Forest between Humboldt and Tehama Counties

Area 2

Alameda County
Contra Costa County
Marin County
Mendocino County
Monterey County
San Francisco County
San Mateo County
Santa Clara County
Santa Cruz County
Sonoma County

Area 3

Siskiyou County west of Interstate Highway No. 5

Area 4

Shasta County west of Interstate Highway No. 5
Trinity County except that portion which is south and west of that part of the exterior boundary of the Shasta-Trinity National Forest between Humboldt and Tehama Counties

Area 5

Colusa County
Glenn County
Lake County
Napa County
Sacramento County
Solano County
Tehama County west of Interstate Highway No. 5
Yolo County

RULE 1020. *(Continued)*

Area 6

Lassen County
Modoc County
Shasta County east of State Highway No. 89
Siskiyou County east of Interstate Highway No. 5

Area 7

Butte County
Nevada County
Placer County
Plumas County
Shasta County between Interstate Highway No. 5 and State Highway No. 89
Sierra County
Sutter County
Tehama County east of Interstate Highway No. 5
Yuba County

Area 8

Amador County
Calaveras County
El Dorado County
Tuolumne County

Area 9

Alpine County
Fresno County
Imperial County
Inyo County
Kern County
Kings County
Los Angeles County
Madera County
Mariposa County
Merced County
Mono County
Orange County
Riverside County
San Benito County
San Bernardino County
San Diego County
San Joaquin County
San Luis Obispo County
Santa Barbara County
Stanislaus County
Tulare County
Ventura County

History: Adopted November 4, 1976, effective January 1, 1977.
Amended January 31, 1977, effective February 1, 1977.